G R S IX 5]

Previous references

File No 60 - 12

1917.

Serial Nos 51, 61

(Govt)

Later references

MC 306-27 & 1-4

GENERAL AND REVENUE SECRETARIAT

Serial Nos 51, 61

Part B for Jan 18

SUBJECT

(Rules and See 46 (c)(1)(2) of the Mysore Service Reg framed by the Chennapatna bel el

No 7086 & 21 1 14 To the D.C Bangalore

Sanctions the

G Srinivasa Rao
20/3/18

W D 88—GPB—80,000—24-7-18

G. R S. 11] 1913.

GENERAL AND REVENUE SECRETARIAT.

(Mund.)

NOTES

File No. 60/12

FILE HEADING.

Rules & Bye laws under the Mysore Mund Regulation

From

The Deputy Commissioner, Bangalore District

No. S. 412 Dated 27.10.13 Received 29.10.13

Diary No 2534 | Enclos 1 Spare Copies. 1 | Serial No. 51

BRIEF ABSTRACT OF LETTER.

Submits for Sanction Rules under Sec 46 (i) & (q) of the Mysore Mund Regulation framed by the Channapatna Mal Cl.

NOTES AND ORDERS

Extract from the notes on fl 28 in Mdl No 60-12 (Filed April 13 & Ors 24) relating to these bye-laws.

"We have come across sets of rules under Sec 46 (q) (others) regarding taxes in general (under the head) as that term house-tax, betel-tax, cart tax, toll and

NOTES—First Sheet.

GPS—35,000- 15-6-12

[R S 12]

General and Revenue Secretariat

Jud File No 60 of 1912.

Serial No

and Octroi) with a Schedule of taxation rates. The consideration of these rules must follow and not precede the decision of the question whether Cheruvapatna can be allowed to have both tolls and Octroi. The Octroi by laws are not unexceptionable either, as stated above [para 9]. These rules may be considered after the resubmission of a new set of Octroi by laws.

(Sd) D. Srinivasa Iyengar
Asst. Comr
22 4 13

Dep Secy)

2. The following remarks are submitted for consideration

(i) Rule 2 "but octroi duty shall be collected departmentally only" has been deleted. And is not desirable to collect octroi by other than municipal Agency the deleted portion may be restored

(ii) Rules 7, 16 & 17 of Bangalore } It is not clear why these rules have been expunged.

(iii)

Where is the file containing the proceedings whereby the Cheruvapatna Octroi was sanctioned?

Rules Jud 7 150 60 12 66 28-34 Passed April 1913 & put up with D 2532 (Cheruvapatna Octroi by laws)

DSK 10 9 12 1913

No

as 6 of opties Jud Reg[r] explains whether Rule 2 retained or not. As 16 & 17 may be removed

NOTE—Cough sheet and letter Print this and while it is checking

TYPE—5,000—12-8-11

General and Revenue Secretariat | ML File No 60 of 1912

Serial No

(iii) Rule 1 of Schedule A

(a) "III Tax on buildings & lands" (1) "Six per centum ... in other mu[nicipalities]" in Col 4 may be omitted.

(2) It does not appear to be necessary to mention exemption (a) in Col 5.

(3) "Same as above specifying exemption in Col 5 as to Municipalities" Why the underlined portion has been inserted is not clear.

(b) "III Tax on Vehicles and Animals"

(1) "head for riding, draught or burden" may be added after 'animals' for in Col 3.

(2) In Col 4 after 'cart' in item (5) "or other vehicle without springs" may be added The omission seems to be due to oversight. The present tax on cart is

Single bullock cart Rs 1
Double bullock cart Rs 2 } a year

(3) It is a point for consideration whether it is necessary to mention 'Elephant' and 'Camel' under animals taxed in Col 4. It is doubtful if

Probably the Rule is not applicable to vacant lands. Still a clear understanding may be desirable. Some exemption in favour of vacant lands, must be understood for this

Unnecessary

Point out the desirability of altering the classification so as to differentiate between single & double bullock Carts

There might be found hereafter occasion to levy taxes on manufactures or classes of it as at present known but this is more than remote. Omit this

NOTE—Omit when not taken Depends on information not known

B to GOI

GPK—5,000—25-8-11

R S. 12]

General and Revenue Secretariat | Jud File No 60 of 1912

Serial No

of these annuals are kept by any at Chemnapatna Dhas also to be considered whether 'Rao to take 'Rao' is desirable In fact these marginal [illegible] of these annuals liable to taxation

I also noted the fact of stating the lower Courts which are competent to try civil cases of higher values, even without such [illegible] but it is relevant enough not to state them Omit

(4) It is doubtful if items (a), (d) & (f) should be mentioned under exemption in Col 5.

(IV) "IV Tolls on Vehicles and Animals

As regards the levy of tolls by Mil Dl attention is invited to Govt Orders No 1660 Jud 175 of 4 & 17 & 1910.

T

Cannot these details refer to tolls in the Rules if any Rules in these behalf may be submitted after the levy of tolls is sanctioned by Govt upon such a Separate application supported by reasons for the necessity shall be made

(V) "V Octroi"

Item 3 of Exemption in Col 5. Though the grant by the articles proposed to be exempted are the maxima allowed in G.O. No 2511-20 Jud 281-08-20 dt 6 10-1911. It is a point for consideration whether local circumstances justify the exempting the maximum grant by of

P

It is not proper for the Collectors with the Local Bodies in their local application of a general rule without enquiry, as long as it does not contravene the order itself

Ryo

NOTE—Contn sheet.

GPB—20,000—25-9 12.

G R. S 12]

General and Revenue Secretariat | Ind File No 60 of 1912

Serial No

of the articles specified.

VI "VI Mohalla shop and oil mill taxes"

(1) Shop Tax. The special rates as regards the "Other Shops" (5th Class) given are those in force in the Bangalore city. The necessity for adopting these special rates in the case of Chennapatna is not apparent. They may be omitted.

(2) Oil mills In the Bangalore city Stone & wooden mills are taxed at Rs 10 & Rs 5 respy, whereas they are divided into four classes in the case of Chennapatna, the rates ranging between Rs 30 & Rs 10 in the case of the Stone mills & between Rs 20 & Rs 5 in the case of wooden mills

NOTE—Contn sheet.

GPB—60,000—25-9 13

G R. S 12]

General and Revenue Secretariat | MC File No 60 of 1912

Serial No

no Complaints have been urged Sanction

Mill - These rates appear to be rather excessive

HWK 70
27th 11 1913 (3) 3 Please vide marginal remarks & put up draft

Hrm 3/12

4.3.13 Submitted

4. Draft order is submitted.

HWK 70
16.12.1913 (4)

5 - Can approval of the draft order, duly Copies of the Notification and Schedule be put up

Dy Sec 16/12 (5) Duly Qty as revised may be put up

Hrm 16/12

Hrm 18/12

Hric 18/12 7 A clean copy of the draft is submitted

HWK 70
19.12.1913

Hrm 20/12

BXB (7)
Dy Sec

8 The draft order may be approved as also the draft rules 2nd Circulation

Hrm 22/12

Hrm 22/12

9 Draft approved by Hon 2nd Cir

11/1/14 Secy 11

10 Secy 7/1

NOTE—Contn sheet.

GPS—60,000—25-9 13

G R. S 12]

General and Revenue Secretariat

Ind File No 60 of 1912

Serial No.	
61	To the Resr, Bangalore D.O.C. No 7086 dy 21.1.1914. Sanctioning the rules in connection with certain modifications (Annexure) & observations.

NOTE—Contn sheet.

G.P.B.—60,000—26-9-13

1254

Office of the Deputy Commissioner
Bangalore District
Dated Bangalore 27th October 1913

From,

M 60-12/1251

K Chandy, Esquire, B.A;
Deputy Commissioner
Bangalore Distt

To,

K. R. Srinivasiengar, Esquire, M.A,
Secretary to the Government of Mysore
General and Revenue Departments
Bangalore

Sir,

As desired in your letter
No: 8685/MC 60-12-3½ dated 26th
April 1913, I have the honor to submit
herewith in duplicate fresh copies
of Rules framed under section 66
(1)(g) of the Mysore Municipal
Regulation, in the Channapatna
Municipality.

I have the honor to be,
Sir,
Your most obedient Servant.

H. V. Ramanna
Assistant Commissioner
for Deputy Commissioner
Bangalore Distt
Absent from station.

IV

From 29/10/13 191

The Deputy Commissioner,
Bangalore District.

To

The Secretary to the Govt
General & Revenue Departments
Bangalore

Dated 27/ - Oct 1913
Despatched 27
Received
General No S 412
No

Enclosure No 2

Submitted for Copies of rules
framed in the Chamarajpet
Municipality

GTD—5,75,000—8-4-12

Present

Non-official members present

Ex-officio members present

X X X X X X X X X

11. Regn. of births & deaths, objects & reasons Sec 45 & 48 (c) Rules under S. 45 (2) ...

(Sd) C.S. Ratnavelu Mudaliyar
President-in-Council

"Copy"

Asst. Secretary

Municipal Council, Chamapatia

Notice dated 8th August 1913.
[S-60(b) of Regulation No VII of 1906]

Notice is hereby given to the inhabitants of the Municipality of Chamapatia that the Municipal Council desire to impose with effect from ~~1st October 1913~~ 1st January 1913 the tax, toll and octroi defined in the Rules appended

Any inhabitant of the Municipality objecting to the proposed tax, toll or octroi may, within one month from the date of this notice, send his objection in writing to the Municipal Council

President

Encl to Govt Order dated 6-12-1957 /

Channapatna Municipality

Under Section 46 (1)

1 Taxes and exemptions.

The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed. The taxes shall be payable on the dates indicated against them, respectively, in Column 6 of the Schedule.

2 How taxes may be collected

The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them.

1 Govt Order ... to be attached

3 Remissions - Subject to the sanction of Government remissions may be made to any extent by the Municipality on the recommendation of the managing Committee in cases in which the managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under section 69(2) of the Regulation

4 Claim for refund when not enforceable [within what period should be made]

no claim for refund of any sum paid to the Municipality on account of any tax other than

Orders shall be entertained unless application therefor is made in writing within sixty days after the expiry of the year to which the claim relates

4A Orders refunds. Orders refunds shall be regulated by by-laws framed separately under section 48(K) of the Regulation

5: Payment of refund when not to be made.- no sum shall be refunded unless the person entitled to it applies for payment within (2) two months of delivery to him of notice of the refunds having been duly authorized. In such notice the periods within which the

the refund must be demanded shall be always stated

6. Order for payment of refund to be written on bill form. Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

7 Refund of amounts paid on account of animal and vehicle tax. Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge

in charge thereof shall be entitled to a refund of the sum paid

(a) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(b) if the vehicle has been under repairs or standing at a carriage maker's or cycle dealer's during the whole of the half year

(c) if the animal has been during the whole of the half year in any institution for the reception of infirm or diseased animals or if the animal certified by a Veterinary Surgeon

to have been useful for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

8 Method of calculating liability to tax. Where a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year, he shall be deemed to have owned or had charge of one

vehicle or one annual only, as the case may be, for the aggregate number of days in the said two or more periods

9. Vehicles or animals changing hands.— If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year.

10. Liability of transferor and transferee to realize and cease until notice is given. When any premises shall have changed hands, the transferee shall

shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

11 Person liable in case of death.

In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulations, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as

owner in the Assessment Book. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit. If at any time after a decision by the President or the managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other orders of Court declaring such persons as heir of the deceased the name of

such

each person as owner shall be substituted in the assessment roll for any other name that may have been entered.

12. Entry in assessment roll of Sub-division. Where any property is sub-divided on application being made to the Municipality initiating such Sub division, the Municipality shall, unless they see any objection to the same cause each Sub-division to be entered in the assessment roll as if it is (was) as separate property

13 How bills prepared and issued.

All bills under Section 82 (1) shall be prepared from the assessment

Lesle and from enforcement obtained by process in accordance with bye-laws under section 68 (J) and shall be issued under the ~~sign~~ signature of the President 16 -who to dispose of objections to municipal bills - The Chairman of the managing Committee is hereby appointed to dispose of objections to municipal bills under section 83 (1)

(6) Below each petition of objection he shall record his decision with reasons in writing and submit the same to the managing Committee without delay

15. Notice fees - For every notice of demand issued under sub section (3) of section 82 of the Regulation, fees shall be levied at the following rates

A fee of two annas if the amount due is less than Rs 5/-

A fee of four annas if the amount due is not less than Rs 5 but less than Rs 10/-

Do six annas if the amount due is not less than Rs 10/-

16 Warrant fees - For every declaration made under sub section (6) of

Section 83 of the Regulation, fees shall be levied at the following rates :-

A fee of four annas if the amount desbursed for is less than Rs 5/-

Do six — do - do is not less than Rs 5/- but less than Rs 10/-

Do eight do do Rs 10 but less than Rs 25/-

Do one rupee do - do Rs 25/- but less than Rs 50/-

Do two rupees - do - do Rs 50/-

Where hours exceed one repetition of property desbursed, an additional fee of 6 annas per hour for each day shall be levied

17 Maintenance rates

Rates as per accompanying

statement shall be charged for maintaining live-stock detained under sub-section (4) of section 83 of the Regulations, namely:

Serial no	Description of live-stock	Cost for the supply of fodder for each head of live stock for a day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
1	2	3	4	5
		Rs as ps		Rs as ps
1	Elephant	3 — —	included in the amount shown under col 3	3 — —
2	Camel	1 — —		1 — —
3	Buffalo	0 — 4 —		0 — 4 —
4	Calf	0 — 2 —		0 — 2 —
5	Bullock or Cow	0 — 4 —		0 — 4 —
6	Heifer or Calf	0 — 1 —		0 — 1 —
7	Sheep or goat	0 — 1 —		0 — 1 —
8	Kid	0 — 1 —		0 — 1 —
9	Horse	0 — 4 —		0 — 4 —
10	Foal	0 — 2 —		0 — 2 —
11	Donkey (either young or grown)	0 — 1 —		0 — 1 —
12	Pig	0 — 1 —		0 — 1 —
13	Birds of all kinds	0 — 1 —		0 — 1 —

Provided that nothing shall be charged when the

the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live stock within three hours from the time of their seizure

18 Who may receive payments for Municipality

The Vice President is authorized to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

19 The Vice President is authorized to receive Municipal dues of all kinds in the Municipal Office and in office hour only

20 The collecting Shanbhaques are authorized to receive payment of all municipal dues except those mentioned in Rule 18 and octroi and tolls at any time and place

21 The octroi officer is alone authorized to receive payment of octroi

Under Section 46 (J)

22 Where municipal dues may be written off

Subject to the sanction of Government arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year in the case of

sums less than Rs 5/- and three years in other cases, the managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

23 When managing Committee may remit distress fees -

The managing Committee may remit the whole or any part of any fees chargeable for distress -

(a) if the property dies

disbursed or found to be devoted to religious or charitable purposes

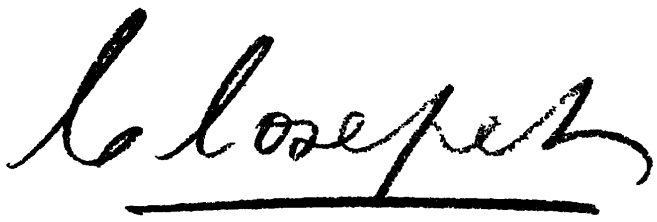
(b) if the person from whom any such fee is leviable is too poor to pay

(c) if a warrant has been issued against a wrong person,

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the managing committee that his fault was due to some accident or mistake

(Vide Rule 6 under Section 40(c))



Serial No.	Name of Tax-payer	Nature of property liable	Amount for which assessed

I	Tax on buildings	Buildings	Eight annas per every hundred Rupees or portion of hundred Rupees of the market value upto Rs 2000/- with four annas for every hundred or portion of hundred rupees for the balance of such value in excess of Rs 2000/-	
II	Tax on vacant land.	Vacant lands	Two annas for every 80 square yards	
III	Tax on Vehicles and animals	All vehicles and animals kept for use within municipal limits	(1) Four wheeled carriage on Springs drawn by two horses	Rs A P 7 0 0
			(2) Four wheeled carriage drawn by one horse or a pair of horses below 13 hands	

Buildings set apart for the occupation of His Highness the Maharaja.	In two equal instalments in advance.
(B) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless government consents to a levy of the tax.	in July and January every year.
(C) Buildings exclusively used as places of public worship or for charitable but not for residential purposes.	X
(D) Buildings which are the property of the Municipality	
Same as above.	Do.
a) vehicles and animals belonging to His Highness the Maharajah	Do——
b) vehicles and animals the property of Government unless government consents to the levy of the tax.	
c) vehicles and animals belonging to the Municipality	
d) Animals exempted from the tax under section 25 of the Indian Volunteers Act 1869	

III Load		hands or by bulls or	Rs.	a. p.
		bullocks	4	0 0
		(3) Two wheeled carriage		
		on springs drawn by		
		one or more horses		
		mules, bulls or bullocks	3	0 0
		(4) Bicycle or tricycle	1	0 0
		(5) Cart or Vehicle		
		without Springs	1	0 0
		Animals and ~~Cows~~ half yearly		
		(1) Horse over 13 hands	3	0 0
		(2) Horse of or under		
		13 hands	1	8 0
		(3) Horse of or under		
		11 hands mule or		
		bull or bullocks	0	8 0
		(4) Male buffalo	0	8 0
		(5) Elephant	10	0 0
		(6) Camel	5	0 0
		(7) Ass	0	4 0
IV Toll on Vehicles and animals	All vehicles and animals of the description given in column	Particulars	Rates of Toll Rs.	a. p.
		on every four wheeled carriage on Springs	0	4 0
		on every two wheeled carriage on Springs	0	2 0
		on every hackney		

(e) Juvenile Vehicles such as perambulators &c.

(f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale

(g) Conveyances in transit or staying within municipal limits not longer than 30 days in any half year

(h) Vehicles and animals belonging to members of the Police and officers of the municipality employed on out-door duties

Provided that not more than one Vehicle and one animal shall be exempted without the Special permission of the municipal council

(i) Cattle used for bona fide agricultural purposes

a) Carriages, carts and animals the property of or employed by Government or the municipal council or licensed or registered by the municipal council

When entering municipal limits (illegible)

IV cont.

Column 4 entering the municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or annual on any one period of 24 hours counted from midnight to midnight.	hackney or cart drawn by men bulls or bullocks, horses asses or mules laden	Rs. 4 0
	on every hackney or cart drawn by men bulls or bullocks horses asses or mules unladen	0 2 0
	on every buffalo bull or bullock laden	0 1 0
	on every horse over 13 hands laden or ridden	0 0 6
	on every horse over 13 hands not laden or ridden	0—1—0
	on every elephant	0—0—
	on every camel	0—8—0
	do Bicycle or Tricycle	0—1—0
	do motor car	0—1—0
	do motor cycle	0—4—0
	do Rickshaw	0—2—0

(b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maha Royal

(c) Vehicles and animals (whether owned or hired) used for the passage of the military or Police officers on duty or the conveyance of passage of any property or person in their custody

V	Octroi	The articles mentioned in the next column when imported into municipal limits.	(1) Cocoanuts fresh each	0 — 0 — 1
			(2) Do dry maund	0 — 8 — 0
			(3) Betel leaves 100	0 — 0 — 3
			(4) Kerosene oil tins	0 — 1 — 0
			5 Tobacco manufactured	1 — 0 — 0
			b Piece-goods and other textile fabrics such as cloths not including made up clothing drapery and haberdashery	ad valorem 2 — 0 — per cent

(1) Personal luggage of travellers, articles imported through the Post office and goods bona fide property of Government at the time of import and accompanied by an invoice certified by the departmental head concerned that the property therein mentioned belongs to Government.

Time of import of goods into municipal limits

(2) Goods which are declared not to be intended for use or consumption within the municipal limits and are taken to the Bonded Warehouse as provided in the bye-laws. Provided that if such goods be not exported they shall pay the full duty

(3) Six green coconuts, six dry coconuts 100 betel leaves and one seer of tobacco if brought for personal consumption by bonafide travellers as passengers in a railway train

VI

mohalla Shops and oil mill tax etc.

Shops and mills

Shop Tax

Description of Shops.	Class I.	Class II	Class III
mandi	20,	15,	10
Piece goods	15,	10,	8
other Shops	9,	6,	4

oil Mills

Descriptions	Class I	Class II
Stone Mills	15,	10
wooden mill	10,	5

Compared by Ghoorpeh

3rd October 91

In two equal instalments in advance in July and January every year.

(Sd) S. Kuppaswamy Iyengar
President

"Copy"
Shanmugam
Vice President

10 220

Exemptions	Time at which Taxes payable

Schedule B

District

Refund Roll

No of cheque.	Name of payee	Amount to be refunded	Ground of refund	Date on which the amount claimed is credited in the treasury account.	The head of account under which it is credited.	Remarks.

certified that the amounts have been credited in the accounts as shown above.

Treasury officer

President

SCHEDULE No III

(See Bye-law No 13)

Octroi Office.

City

Received for deposit the undermentioned goods from

Receipt No.	Consignment		Goods Deposit Note No.	Names of articles	Description	Number of articles	Remarks
	No.	Date					

Goods-keeper Head Clerk Octroi Inspector

City

Dated

~~RULES OF THE BANGALORE CITY MUNICIPALITY~~

~~In supersession of all previous rules on the subject the following~~ Rules are framed under Section 46, clauses (*i*) and (*j*) of the Municipal Regulation, VII of 1906, and are sanctioned by Government in Government Order No. 4102-3 Mi. 555-07, dated the 29th November 1911 in their Proc No 7075 Fin Dept 60-12-60 dt 21 1 1914

Under Section 46 (i)

1 *Taxes and exemptions*.—The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule.

2 *How taxes may be collected*.—The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, ~~but octroi duty shall be collected departmentally only~~ but octroi duty shall be collected departmentally only.

3 *Remissions*.—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation.

4 *Claim for refund when not entertainable*.—No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

4A *Octroi refunds*.—Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation

5 *Payment of refund when not to be made*.—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form*.—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice-President.

7 *Refund on account of vacancy of buildings and lands*.—Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation.

7-A *Refund of amount paid on account of animal and vehicle tax*.—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year,

(c) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

~~8~~ *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half-year, he shall be deemed to have owned and had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods.

~~9 10~~. *Vehicles or animals changing hands* —If a half-year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year

~~10 11~~ *Liability of transferor and transferee to rates and cesses until notice is given* — When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

~~11 12~~ *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 68 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List. In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognise any claimant or refer the claimants to a Civil Court as they think fit. If at any time after a decision by the ~~Senior Vice~~ President or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

~~12 13~~ *Entry in Assessment List of Sub-Division.*—Where any property is subdivided on application being made to the Municipality intimating such subdivision, the Municipality shall, unless they see any objection to the same, cause each subdivision to be entered in the Assessment List as if it was separate property

~~13 14~~ *How bills prepared and issued.*—All bills under Section 82 (1) shall be prepared from the Assessment List and from information obtained by process in accordance with bye-laws under Section 48 (1) and shall be issued under the signature of the President.

~~14 15~~ *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (1) (b) Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received.*—When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice.

17 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

~~15 18~~. *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of ~~six~~ annas if the amount due is less than Rs. 5
Do ~~four~~ annas do is not less than Rs. 5 but less than Rs 10
Do ~~eight~~ do do do Rs. 10, ~~but less than Rs. 50~~
Do ~~one rupee~~ do do do Rs 50 ~~but less than Rs 100~~
Do ~~two rupees~~ do do do is Rs 100 and ~~over~~

~~16~~ *Warrant fees* —For every distraint made under Sub-Section 4 of Section 83 of the Regulation fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than Rs. 5
Do six do do do is not less than Rs. 5 but less than Rs. 10
Do eight do do do do Rs. 10 do Rs 25
Do one rupee do do do Rs. 25 do Rs 50
Do two rupees do do do Rs. 50 do ~~Rs. 75~~
Do ~~three~~ do do do ~~Rs. 75~~ do ~~Rs. 100~~
Do ~~five~~ do do do ~~is Rs. 100 and over~~

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

17 ~~22~~ *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 88 of the Regulation, namely —

Serial No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
1	Elephant	3 0 0	Included in the amount shown under Col 3.	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do calf	0 2 0		0 2 0
	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

18 ~~21~~ *Who may receive payments for Municipality* —The ~~Senior~~ Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

19 ~~22~~ The ~~collector and in his absence the sheriff~~ Vice-President is authorised to receive Municipal dues of all kinds in the Municipal Office and in office hours only

20 ~~23~~ The collecting shanbhogs are authorised to receive payment of all Municipal dues, except those mentioned in Rule ~~21~~ 15 and octroi ~~and tolls~~, at any time and place

21 ~~24~~ ~~Octroi Mutsaddis and Inspectors are~~ The Octroi officers alone authorised to receive payment of octroi

Under Section 46 (j)

22 ~~25~~ *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs. 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

23 ~~26~~ *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress —

(a) if the property distrained is found to be devoted to religious or charitable purposes,

(b) if the person from whom any such fee is leviable is too poor to pay,

(c) if a warrant has been issued against a wrong person

(d) if a bill presented is found to have been presented by mistake,

(e) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

SCHEDULE A

SCHEDULE OF TAXES.

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which tax is payable
I	Tax on buildings...	Buildings ...	Five per cent on the annual letting value.	(a) Buildings set apart for the occupation of His Highness the Maharaja. (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes. (d) Buildings the annual letting value of which is Rs. 18 or less and which is the sole rateable property of the owner (e) Buildings which are the property of the Municipality	In two equal instalments in advance July and January every year
II	Tax on vacant lands.	Vacant lands ...	Two annas for every 80 square yards	Same as above, excepting exemption (d).	Do
III	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits.	*Vehicles and tax, half-yearly.* Rs. a. p. (1) Four-wheeled carriage on springs drawn by two or more horses ... 9 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 12 hands or by bulls or bullocks ... ... 4 8 0 (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks ... ... 3 0 0 (4) Every other vehicle with springs bicycle, tricycle or jinrikisha ... 1 8 0 (5) Every cart or other vehicle without springs ... 3 0 0 (6) Every hand cart without springs, including wheel barrows, with either one, two or three wheels and pushed by the hand ... 1 8 0 (7) Every motor car ... 15 0 0 (8) ,, cycle ... 7 8 0 *Animals and tax half-yearly* (1) Horse over 13 hands ... 4 8 0 (2) Horse of or under 13 hands or mule ... 1 8 0 (3) Elephant ... 12 0 0 (4) Camel ... ... 6 0 0 (5) Horse of or under 11 hands, bull or bullock ... 0 8 0 (6) Male buffalo 0 8 0	(a) Vehicles and animals belonging to His Highness the Maharaja. (b) Vehicles and animals the property of Government, unless Government consents to the levy of the tax. (c) Vehicles and animals belonging to Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869. (e) Juvenile vehicles, such as perambulators, etc. (f) Vehicles, kept by carriage builders or dealers, and animals kept by dealers therein, solely for sale. (g) Conveyances in transit or staying within Municipal limits not longer than 30 days in any half-year (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on outdoor duties. Provided that not more than one vehicle and one animal shall be exempted without the special permission of the Municipal Council (i) Vehicles and animals belonging to public conveyance Proprietors	Payable in advance in July and January for the half year beginning with those months.
IV	Toll on vehicles and animals.	All vehicles and animals of the description given in column 4 entering the Municipal limits. Provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight.	*Particulars* — *Rates or tolls.* Vehicles. Rs. a. p. (1) On every four-wheeled carriage on springs ... 0 4 0 (2) On every two-wheeled carriage on springs ... 0 2 0 (3) On every jutka or cart drawn by men bulls, bullocks, horses, asses, or mules (laden) ... 0 2 0 (4) Do (unladen) ... 0 1 0 (5) On every motor car ... 0 4 0 (6) Do jinrikisha ... 0 2 0 (7) Do bicycle or tricycle ... 0 1 0 Animals. (1) On every buffalo, bull, mule or bullock (laden) ... 0 0 6 (2) On every horse over 13 hands ... 0 1 0 (3) Do under 13 hands ... 0 0 6 (4) On every elephant ... 0 2 0 (5) Do camel ... 0 1 0	(a) Carriages, carts and animals the property of or employed by Government or Municipal Council of the City or of the Civil and Military Station or licensed or registered by the said Councils. (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja. (c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody	On passing toll-gate.

Schedule of taxes—*contd.*

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
			Quantity *Rate*		
			A Rs. a. p.		
V	Octroi ...	The articles mentioned in the next column when imported into Municipal limits.	(1) Cocoanuts, fresh 100 0 8 0 (2) Do dry Maund of 24 lbs 0 8 0 (3) Betel leaves 100 0 0 2 (4) Sugar of all kinds except brown sugar, known as 'Magdum-Sakhare' } Re. 1-4-0 per cent ad valorem (5) Bran .. (6) Oats (7) Chaff (8) Horse gram .. }	(1) Personal luggage of travellers, articles imported through the Post office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government.	Time of import of goods into Municipal limits.
			B Rs. a. p.		
			(1) Teak and honne in log ... 50 c ft... 3 0 0 (2) Do sawn do 4 0 0 (3) Black wood (log) do 2 0 0 (4) Do (sawn) do 3 0 0 (5) Other kinds (log) do .. 1 0 0 (6) Do (sawn) do 1 8 0	(2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws. Provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts, 8 dry cocoanuts, 100 betel leaves, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train.	
			C		
			Roofing tiles (Mangalore pattern) .. .. *ad valorem* 1 0 0 per cent.		
			D		
			Tobacco .. 1 maund of 24 lbs. 3 0 0		
			E		
			Piece-goods and other textile fabrics such as cloth not including made-up clothing, drapery and haberdashery *ad valorem* 1 0 0 per cent.		
VI	Tax on dogs	Dogs	8 annas per half-year	Dogs not kept for more than 30 days within Municipal limits in any half-year	Payable in advance in July and January for the half-year, commencing with these months.
VII	Special sanitary cess.	On private latrines cleansed by the Municipal agency	On houses paying an assessment of above Re. 1 and not exceeding Re. 1-8-0, 0-1-0 per mensem. On houses paying an assessment of above Re. 1-8-0 and not exceeding Re. 2-8-0, 0-1-6 per mensem. On houses paying an assessment of above Re. 2-8-0 and not exceeding Re. 4-0-0, 0-2-0 per mensem. On houses paying an assessment of above Re. 4-0-0 and not exceeding Re. 6-0-0, 0-3-0 per mensem On houses paying an assessment of above Re. 6-0-0 and not exceeding Re. 12-0-0, 0-4-0 per mensem. On houses paying an assessment of above Re. 12-0-0 and not exceeding Re. 12-0-0, 0-6-0 per mensem On houses paying an assessment of above 12-0-0, and not exceeding Re. 15, 0-8-0 per mensem. On houses paying an assessment of above Re. 15-0-0 and not exceeding Re. 18-0-0, 1-0-0 per mensem. On houses paying an assessment of above Re. 30 0-0 and not exceeding Re. 75-0-0, 1-8-0 per mensem. On houses paying an assessment of above Re. 75-0-0, 2-0-0 per mensem.		Monthly in advance.
VIII	Water rate	All buildings and lands within Municipal Limits.	Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites.		In two equal instalments in advance in July and January every year
IX	Lighting tax	All buildings and lands.	1 per cent on the rental value ...	Same as in the case of building tax	Do

Schedule of taxes—*concld*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
X	Bhatmarfa—shop and oil-mill taxes.	Shops and mills	*Quantity* — *Rate.* *Shop tax* Description of shops — Class: 1st, 2nd, 3rd, 4th, 5th Mandi: 30, 40, 30, 20 Piece-goods shops: 20, 15, 12, 8, — Other shops: 15, 12, 9, 6, 4 Special rates (temporary) as regards the 5th class other shops, as referred to above.— Rs. a. p. 1 0 0 1 4 0 1 8 0 2 0 0 2 8 0 3 0 0 3 8 0 4 8 0 5 0 0 *Oil-mills* Description — Rs. a. p. Stone mill — 10 0 0 Wooden mill — 5 0 0		In two equal instalments in advance in July and January every year

Note.—Where it is not practicable to ascertain the cubical contents, a ton of timber will be taken as measuring 50 c. ft.

(Schedule A for Chemnapatna Division except attached)

SCHEDULE B (for Chemnapatna Division & Bhatmarfa)

[*Vide* Rule 6 under Section 46 (1)]

District — Refund Bill

No. of payee	Name of payee	Amount to be refunded	Grounds of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Rules read & accepted by me & Schedule prepared by me in accordance therewith 17.1.1914

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

Vice-President.

The Schedules were prepared in accordance with Rules & accepted by me 17.1.1914

17 Price As 2-6

Approved

17.1.1914 Secy to Govt Revenue Dept.

Schedule B

Schedule of Taxes

Serial no	2 Name of tax	3 Class of property liable	4 Amount for which or rate at which classes liable	5 Exemptions	6 Units at which taxes payable
I	Tax on buildings	Buildings	(Six per Centum on the assumed letting value in Municipalities and on others Nine per Centum) Eight annas for every hundred rupees of the market-value up to Rs 2000, with four annas for every hundred rupees or portion of hundred rupees for the balance of such value in excess of Rs 2000/-	(a) Buildings set-apart for the accomodation of his Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of tax (c) Buildings exclusively used as places of public worship or for Charitable but not for residential purposes (d) Buildings which are the property of the Municipalities	✓

1 Serial no	2 Name of tax	3 Class of property liable	4 Amount for which or rate at which Classes liable	5 Exemptions	6 Dates at which tax is payable
II	Tax on vacant lands	Vacant land	Two annas per every 80 Square yards	Same as above except ~~exemptions~~ (a) (b)	
III	Tax on vehicles and animals	All vehicles and animals kept for use within Municipal limits	(1) Four wheeled Carriage or Sprung drawn by two or more horses 7-0 (2) Four wheeled Carriage drawn by one horse 4-0 or a pair of horses below 13 hands or by bulls or bullocks (3) Two wheeled Carriage or Sprung drawn by one or more horses or mules bulls or bullocks 3-0 (4) Bicycle or Tricycle 1-8-0 (5) Every cart ~~Rickshaw~~ Hackney Carriage and Motor car 3-0 (1) Horse over 13 hands 3-0 (2) Horse of or under 13 hands 1-8-0 (3) Elephant 10-0 (4) Camel 5-0 (5) Horse of or under 11 hands mule bull or bullock 0-8-0 (6) Mule buffalo 0-8-0 (7) Ass 0-4-0	(a) Vehicles and animals belonging to the Maharaja (b) Vehicles and animals, the property of Government - ~~unless~~ Carriages to the levy of tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under section 25 of the Indian Motor Vehicles Act 1869 (e) Juvenile vehicles such as perambulators (f) Vehicles ~~kept~~ by carriage builders or dealers and animals kept by dealers thereon solely for sale (g) Carriages in transit or plying for hire from Municipal limits not longer than 30 days in every half year	In July and January every year in advance

(a) (b) (c) (d) (e) (f) (g)

Serial no	Name of tax	Class of property liable	Account for which or rate at which classes liable	Exemptions	Times at which taxes payable
				(b) Vehicles and animals belonging to members of the Police & Officers of the municipality employed on outdoor duty provided that not more than one vehicle and animal shall be exempted without the special permission of the Municipal Council	
				(c) Cattle used for bona-fide agricultural purposes	
			Particulars Rates of Tolls		
10	Toll on vehicles and animals	All vehicles and animals of the description specified in Col 2 entering the Municipal limits Provided that no more than one hackney toll shall be demanded in respect of any carriage or cart or animal in any one day between 6 A.M. and 12 noon counted from midnight to midnight.	On every four wheeled carriage on springs } 0-4-0 On every two wheeled carriage on Springs } 0-2-0 On every hackney or cart drawn by men bullocks } 0-2-0 or bullocks, horses, asses or mules (laden) 0-1-0 — do — unladen On every buffalo bull or bullock laden } 0-0-6	(a) Carriages carts and animals the property of or employed by Government or the Municipal Council or licensed or protected by the Municipal Council	When entering Municipal limits
				(b) Vehicles animals (when owned or hired) used for the hackney of hire or the	

1 Serial No	2 Name of tax	3 Class of persons liable	4 Amount for which or rate at which classes liable	5 Exemptions	6 Time at which tax payable
			On every horse over 13 hands laden or ridden } 0-1-0 — do — not laden or ridden } 0-0-6 On every elephant 0-8-0 — do — Camel 0-1-0 — do — bullock or bullock cart } 0-1-0 — do — mule 0-0-6 — do — mule cycle } 0-2-0 — do Rickshaw 0-2-0	(a) the conveyance of Government stores or of any other Government property or the property of H.H. the Maharaja (b) Vehicles and animals (whether owned or hired) used for the passage of military or Police officers on duty or the conveyance or passage of any property or persons in their custody	When entering municipal limits
V	Octroi	A The articles mentioned in the next Column, when imported into municipal limits	Per Rates of duty (1) Cocoanuts fresh each } 0-0-1 (2) — do — dry per maund } 0-8-0 (3) Betel leaves 100 } 0-0-2 B (4) Sheep or goats each } 0-1-0 C (5) Kerosine oil per tin } 0-1-0 D (6) Tobacco local maund } 1-0-0 & (7) Piece goods & other textile fabrics such as cloth not including made up clothing for dress or bedding and all arms 2-0-0	(1) Personal luggage of travellers, articles imported through the Post Office and Government property of Government at the time of import and accompanied by an invoice Certificate by the departmental head concerned that the property thereon mentioned belongs to Government (2) Goods which are declared not to be intended for	Time of import of goods into municipal limits

1 Serial no	2 Name of tax	3 Class of property liable	4 Amount for which or rate at which Classes liable	5 Exemptions	6 Times at which taxes payable
				for use or consumption within the Municipal limits and are taken to the owner's warehouse as provided in the Act: Provided that, if such goods be re-exported they shall pay the full duty. (3) Sri Green Cocoanuts 6 6 dry Cocoanuts 10c 100 betel leaves 1 1 Seer of Tobacco if brought for personal consumption by bona fide travellers or passengers in a Railway train.	
VI	Mohalla Shop and oil-mill tax &c	Shops & Mills	**Shop tax** Shop tax Description of Shops Class 1st 2nd 3rd 4th; * 5th Grade 50 40, 30 20, Petty foods Shops 20 15 12 9 Other Shops 15, 12, 9 6 4 Special Rates (Temporary) as exempted the 5th Class Others Shops refused to abolished Rs a p Rs 1 — — — 2 — — — 3 — — — 4 — — — 5 — — —		

Serial no	name & tax	Classes of property liable	amount for which or rate at which Classes liable	Exemptions	Sums above which taxes payable
			Oil-mills Description 1st 2nd 3rd & 4th Steam mill 30 20, 15 & 10 Wooden mill 20, 15, 10, 5		

Schedule I

(1) Bangalore Mysore Road

(2) Salem, Chamarajpet Road

(3) Railway Crossing near Chamarajpet

(4) Gundamadu Railway Crossing

Schedule II

(1)	Fresh Cocoanuts each	0-0-1
(2)	" dry per maund	0-8-0
(3)	Betel leaves per 100	0-0-2
(4)	Sheep or goats each	0-1-0
(5)	Kerosene oil per tin	0-1-0
(6)	Tobacco leaf per maund	1-0-0
(7)	Piece goods ad valorem per cent.	2-0-0

Amended Clause

Dbl-

Bey Laws

Mail Regn Sec: 46

Re - The Letters of

Incorporation

Schedule B

Westcott Refund Bill

No of Page	Name of Page	amount to be refunded	Ground of refund	Date on which the amount claimed is credited in the Treasury account	The head of account under which it is credited	Remarks

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer Vice President

[G R S 28]

Rule under Section 46(i) of the Mysore Regulation framed by the Channapatna Munl Cl.

File No 60-12

Serial No 61

Diary No of letter replied to 2534

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Munl)

Enclosure

, the 191

READ—

Letter No 5412 dt 27th October 1913 from the Dy Comr, Bangalore District, submitting for sanction the draft rules framed by the Channapatna Munl Council under Section 46(i) and (j) of the Mysore Munl Regulation

Date of issue 21.1.14

Signed by Mr A.V. Ramanathan

ORDER THEREON—No.

order

over

SUBJECT

order Memo No 7086 R 21 dt 6/9/14

The rules received with the above are sanctioned with the following modifications and corrections

Rules

I As it is not desirable to collect octroi by other than municipal agency the following shall be added to Rule 2 after "persons entrusted to them" with a Coma after 'them' "but octroi duty shall be collected departmentally only."

II Rules 16 and 17 of the Bangalore city Rules relating to the vacancy and reoccupation of buildings are commended to the Municipal Council for adoption

Schedule A

III "I Jan on buildings"

"Six per centum ... in other Municipalities" is struck off from col 4 as being unnecessary.

GPB—20,000—8-10-11

Rul 60-12

G R. S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

IV "II Jan on Vacant lands

The words " Enacting exemption (d)" are deleted from col 5 as the Rural Council may hereafter come into possession of vacant lands.

V "III Jan on Vehicles and animals

In col 4 after " Every cart" the expression " or other Vehicle without springs" is added to supply an inadvertent omission.

The tax leviable on this vehicle is fixed at Rs 1-8-0 a half year. The attention of the Rural Council is invited to G.O. No 9732-9/Cr 187 G. dt. 8th Dec 1890 under which single and double bullock carts are taxed at different rates the Rural Council may consider the desirability of altering the classification so as to differentiate between them

V

GPS—12,000—15-8-11.

6

there two Kinds of Carts and also of Continuing the existing exemption from tax under G. P No 13217-24/C F. 352-92 of the 10th Feb'y 1894 of Carts used for Carrying water for domestic purposes. From the list of animals proposed to be taxed "ass" is omitted as Govt deem it inexpedient to allow this item.

VI "IV Toll on Vehicles and animals

The attention of the Rural council is invited to G. P No 1660/rul 175-09-4 of the 17th August-1910 A separate application for the levy of tolls supported by reasons for its necessity should be submitted for orders of Govt. This item is therefore removed from the schedule of taxes and the words "and tolls" are deleted from Rule 20.

VII

Rul 60-12

G R. S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

6.

VII "VI. Kokatanka Shops and oil mill tanks"

It is not clear why the special rates for "other shops, 5th class" temporarily sanctioned in the case of the Bangalore City Municipality are proposed to be adopted. The special rates are therefore omitted.

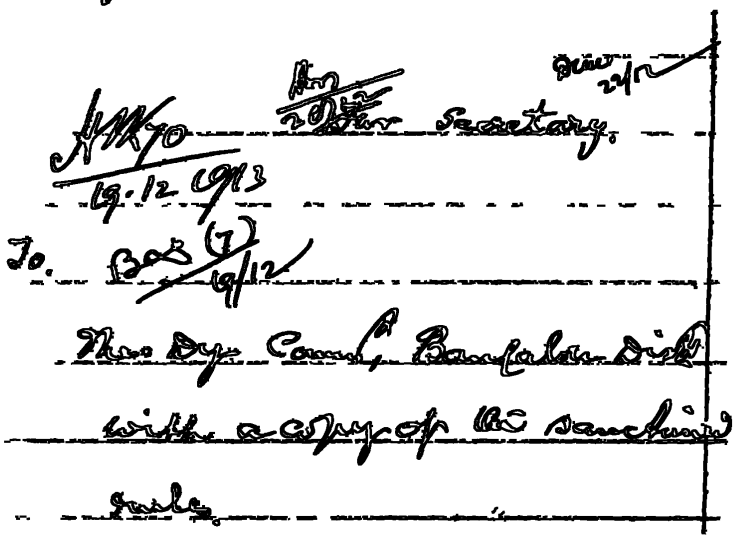
The lower rate of Rs 2/ a year for vegetable and other petty shops sanctioned in G P. No 6369-6/Rul 319 27th Feb 1880 may of course be continued in the case of such shops.

2. A copy of the rules together with the Corrected Schedule, as sanctioned by Govt is appended to this order. The Dy Comm is requested to get the rules printed early and to obtain and submit a dozen spare copies

Issued

G.P.S.—12,000—10-5-11.

Thanks for record in the Secretariat



4/1/14